FOR OHF USE

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2004
STATE OF ILLINOIS
DEPARTMENT OF PUBLIC AID
FINANCIAL AND STATISTICAL REPORT FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2004)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: 0025841

Facility Name: SUNRISE MANOR OF VIRDEN

Address: 333 SOUTH WRIGHTSMAN (Number) VIRDEN (City) 62690 (Zip Code)

County: MACOUPIN

Telephone Number: (217) 965-4715 **Fax #** (217) - 965-5530

IDPA ID Number: 371087841001

Date of Initial License for Current Owners: 10/01/1980

Type of Ownership:

	VOLUNTARY,NON-PROFIT	X	PROPRIETARY		GOVERNMENTAL
	Charitable Corp.		Individual		State
	Trust		Partnership		County
IRS Exemption Code			Corporation		Other
		X	"Sub-S" Corp.		
			Limited Liability Co.		
			Trust		
			Other		

In the event there are further questions about this report, please contact:
Name: JERRY W. JENNINGS **Telephone Number:** (217) 787-8530

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 08/01/03 to 07/31/04 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider
(Signed) _____ (Date)
(Type or Print Name) JERRY W. JENNINGS
(Title) CONTROLLER

Paid Preparer
(Signed) _____ (Date)
(Print Name and Title)
(Firm Name & Address)
(Telephone) ( ) Fax # ( )

MAIL TO: OFFICE OF HEALTH FINANCE
ILLINOIS DEPARTMENT OF PUBLIC AID
201 S. Grand Avenue East
Springfield, IL 62763-0001 Phone # (217) 782-1630

Facility Name & ID Number SUNRISE MANOR OF VIRDEN # 0025841 Report Period Beginning: 08/01/03 Ending: 07/31/04

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds _____

	1 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	25	Skilled (SNF)	25	9,150	1
2		Skilled Pediatric (SNF/PED)			2
3	74	Intermediate (ICF)	74	27,084	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	99	TOTALS	99	36,234	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Public Aid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	14		3,256	3,270	8
9	SNF/PED					9
10	ICF	14,279	7,795		22,074	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	14,293	7,795	3,256	25,344	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 69.95%

D. How many bed-hold days during this year were paid by Public Aid?
0 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)
NONE

F. Does the facility maintain a daily midnight census? YES

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES [ ] NO [X]

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES [ ] NO [X]

I. On what date did you start providing long term care at this location?
Date started 10/01/80

J. Was the facility purchased or leased after January 1, 1978?
YES [X] Date SEE ATTACHED NO [ ]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 25 and days of care provided 3,256

Medicare Intermediary ADMINASTAR FEDERAL OF KENTUCKY

IV. ACCOUNTING BASIS

ACCRUAL [X] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year? YES [X] NO [ ]

Tax Year: 07/31/04 Fiscal Year: 07/31/04

* All facilities other than governmental must report on the accrual basis.

Facility Name & ID Number SUNRISE MANOR OF VIRDEN # 0025841 Report Period Beginning: 08/01/03 Ending: 07/31/04

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger Salary/Wage 1	Supplies 2	Other 3	Total 4	Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR OHF USE ONLY 9	10	
	A. General Services											
1	Dietary	101,747	14,718	7,639	124,104		124,104		124,104			1
2	Food Purchase		111,122		111,122		111,122	(2,355)	108,767			2
3	Housekeeping	36,152	9,390		45,542		45,542		45,542			3
4	Laundry	26,992	4,882		31,874		31,874		31,874			4
5	Heat and Other Utilities			98,716	98,716		98,716		98,716			5
6	Maintenance	29,293	15,604	44,247	89,144		89,144	788	89,932			6
7	Other (specify):* Utility Workers	2,622			2,622		2,622		2,622			7
8	**TOTAL General Services**	196,806	155,716	150,602	503,124		503,124	(1,567)	501,557			8
	B. Health Care and Programs											
9	Medical Director			7,800	7,800		7,800		7,800			9
10	Nursing and Medical Records	885,487	108,920	138,330	1,132,737	(86,599)	1,046,138	5,377	1,051,515			10
10a	Therapy	19,803	208	266,755	286,766	(266,755)	20,011		20,011			10a
11	Activities	32,559	2,239		34,798		34,798		34,798			11
12	Social Services	15,532		4,627	20,159		20,159		20,159			12
13	Nurse Aide Training	5,916		150	6,066		6,066	(1,023)	5,043			13
14	Program Transportation											14
15	Other (specify):*											15
16	**TOTAL Health Care and Programs**	959,297	111,367	417,662	1,488,326	(353,354)	1,134,972	4,354	1,139,326			16
	C. General Administration											
17	Administrative	60,277		10,992	71,269	2,141	73,410	39,702	113,112			17
18	Directors Fees											18
19	Professional Services			164,183	164,183		164,183	(155,302)	8,881			19
20	Dues, Fees, Subscriptions & Promotions			10,663	10,663		10,663	(3,989)	6,674			20
21	Clerical & General Office Expenses	32,847	9,759	6,420	49,026		49,026	26,559	75,585			21
22	Employee Benefits & Payroll Taxes			189,093	189,093		189,093	15,516	204,609			22
23	Inservice Training & Education			2,032	2,032		2,032	1,241	3,273			23
24	Travel and Seminar			2,698	2,698	(2,681)	17	540	557			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			86,557	86,557		86,557	388	86,945			26
27	Other (specify):*			23,105	23,105		23,105	(23,105)				27
28	**TOTAL General Administration**	93,124	9,759	495,743	598,626	(540)	598,086	(98,450)	499,636			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	1,249,227	276,842	1,064,007	2,590,076	(353,894)	2,236,182	(95,663)	2,140,519			29

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number SUNRISE MANOR OF VIRDEN #0025841 Report Period Beginning: 08/01/03 Ending: 07/31/04

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4	5	6	7	8	9	10	
	D. Ownership											
30	Depreciation			31,243	31,243		31,243	29,235	60,478			30
31	Amortization of Pre-Op. & Org.											31
32	Interest											32
33	Real Estate Taxes			21,402	21,402		21,402		21,402			33
34	Rent-Facility & Grounds			184,500	184,500		184,500	(179,612)	4,888			34
35	Rent-Equipment & Vehicles											35
36	Other (specify):*											36
37	**TOTAL Ownership**			237,145	237,145		237,145	(150,377)	86,768			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers					353,894	353,894		353,894			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			54,352	54,352		54,352		54,352			42
43	Other (specify):*											43
44	**TOTAL Special Cost Centers**			54,352	54,352	353,894	408,246		408,246			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	1,249,227	276,842	1,355,504	2,881,573		2,881,573	(246,040)	2,635,533			45

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

Facility Name & ID Number SUNRISE MANOR OF VIRDEN # 0025841 Report Period Beginning: 08/01/03 Ending: 07/31/04

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Reference	3 OHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(6,663)	30		9
10	Interest and Other Investment Income	(334)	32		10
11	Discounts, Allowances, Rebates & Refunds	(1,389)	21		11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(2,054)	27		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(21,051)	27		24
25	Fund Raising, Advertising and Promotional	(4,033)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	Nurse Aide Training for Non-Employees	(1,023)	13		27
28	Yellow Page Advertising				28
29	Other-Attach Schedule VENDING	(2,355)	2		29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (38,902)		$	30

OHF USE ONLY								
48		49		50		51		52

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(207,138)	Various	34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ (207,138)		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (246,040)		37

***These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.**

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.		X	$		38
39	Therapy	X		266,755	10A	39
40	Gift and Coffee Shops		X			40
41	Barber and Beauty Shops		X			41
42	Laboratory and Radiology	X		7,946	10	42
43	Prescription Drugs	X		68,601	10	43
44	Exceptional Care Program		X			44
45	Other-Attach Schedule Oxygen	X		10,007	10	45
46	Other-Attach Schedule Other Ancill	X		585	10	46
47	**TOTAL (C): (sum of lines 38-46)**			$ 353,894		47

STATE OF ILLINOIS

SUNRISE MANOR OF VIRDEN

ID# 0025841

Report Period Beginning: 08/01/03

Ending: 07/31/04

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1		$		1
2				2
3				3
4				4
5				5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	**Total**	0		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number SUNRISE MANOR OF VIRDEN # 0025841 **Report Period Beginning:** 08/01/03 **Ending:** 07/31/04

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	0	0	0	0	0	0	0	0	0	0	0	0	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	**TOTAL General Services**	0	0	0	0	0	0	0	0	0	0	0	0	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	Nurse Aide Training	(1,023)	0	0	0	0	0	0	0	0	0	0	(1,023)	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	**TOTAL Health Care and Programs**	(1,023)	0	0	0	0	0	0	0	0	0	0	(1,023)	16
	C. General Administration													
17	Administrative	0	243	0	0	0	0	0	0	0	0	0	243	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	(155,212)	0	0	0	0	0	0	0	0	0	(155,212)	19
20	Fees, Subscriptions & Promotions	(4,033)	0	0	0	0	0	0	0	0	0	0	(4,033)	20
21	Clerical & General Office Expenses	(1,389)	0	0	0	0	0	0	0	0	0	0	(1,389)	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	(243)	0	0	0	0	0	0	0	0	0	(243)	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	(23,105)	0	0	0	0	0	0	0	0	0	0	(23,105)	27
28	**TOTAL General Administration**	(28,527)	(155,212)	0	0	0	0	0	0	0	0	0	(183,739)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(29,550)	(155,212)	0	0	0	0	0	0	0	0	0	(184,762)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number SUNRISE MANOR OF VIRDEN # 0025841 **Report Period Beginning:** 08/01/03 **Ending:** 07/31/04

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
30	Depreciation	(6,663)	33,960	0	0	0	0	0	0	0	0	0	27,297	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(334)	334	0	0	0	0	0	0	0	0	0	0	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	(184,500)	0	0	0	0	0	0	0	0	0	(184,500)	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	**TOTAL Ownership**	(6,997)	(150,206)	0	0	0	0	0	0	0	0	0	(157,203)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	**TOTAL Special Cost Centers**	0	0	0	0	0	0	0	0	0	0	0	0	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(36,547)	(305,418)	0	0	0	0	0	0	0	0	0	(341,965)	45

Facility Name & ID Number SUNRISE MANOR OF VIRDEN # 0025841 Report Period Beginning: 08/01/03 Ending: 07/31/04

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
SAM KLEIN	41.00	HILLTOP NURSING HOME, INC.	CHARLESTON	Nrsg Home Mngrs	SPRINGFIELD	MANAGEMENT
H. RAYMOND KLEIN	36.50	JACKSONVILLE CONVALESCENT CENTER	JACKSONVILLE	Sunrise Property	SPRINGFIELD	LEASOR
PHILIP KLEIN	4.50	MEADOW MANOR, INC.	TAYLORVILLE			
DANA KLEIN KAVY	4.50	MENARD CONVALESCENT CENTER, INC.	PETERSBURG			
LISA KLEIN GILDAR	4.50					
DAVID & RAQUEL KLEIN	4.50					
JERRY & PAULA JENNINGS	4.50					

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

	1 Schedule V	2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	34	RENT	$ 184,500	SUNRISE PROPERTY	100.00%	$	$ (184,500)	1
2	V	30	DEPRECIATION		SUNRISE PROPERTY	100.00%	33,960	33,960	2
3	V	32	INTEREST		SUNRISE PROPERTY	100.00%	334	334	3
4	V								4
5	V	19	MANAGEMENT FEE	164,183	NURSING HOME MANAGERS, INC	77.50%		(164,183)	5
6	V	Var	SEE ATTACHED SCHEDULE		NURSING HOME MANAGERS, INC	77.50%	98,280	98,280	6
7	V	19	ACCOUNTING		NURSING HOME MANAGERS,INC-DIRECT ALLOCATION	77.50%	8,971	8,971	7
8	V	24	TRAVEL	243	TO TRANSFER 31% HOME OFFICE TRAVEL	77.50%		(243)	8
9	V	17	ADMINISTRATIVE TRAVEL		TO ADMINISTRATIVE - PER DESK REVIEW	77.50%	243	243	9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			$ 348,926			$ 141,788	$ * (207,138)	14

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number SUNRISE MANOR OF VIRDEN # 0025841 Report Period Beginning: 08/01/03 Ending: 07/31/04

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1	2	3	4	5	6		7		8	
						Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**			
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Hours	Percent	Description	Amount	Schedule V. Line & Column Reference	
1	H. RAYMOND KLEIN	OWNER	MANAGEMENT	36.50					$ 2,201	17 - 7	1
2	JERRY JENNINGS	CONTROLLER	MANAGEMENT	4.50					17,192	17 - 7	2
3											3
4		H. RAYMOND KLEIN AND JERRY JENNINGS WERE PAID BY NURSING HOME									4
5		MANAGERS, INC., A RELATED ORGANIZATION. TOTAL COMPENSATION OF									5
6		$10,010 FOR H. RAYMOND KLEIN WAS ALLOCATED AMONG THE FIVE RELATED									6
7		NURSING HOMES BASED UPON 10 HOURS PER WEEK. COMPENSATION OF									7
8		$78,198 FOR JERRY JENNINGS WAS ALLOCATED AMONG THE FIVE RELATED									8
9		NURSING HOMES BASED UPON 35 HOURS PER WEEK.									9
10											10
11											11
12											12
13								TOTAL	$ 19,393		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number SUNRISE MANOR OF VIRDEN # 0025841 Report Period Beginning: 08/01/03 Ending: 07/31/04

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [X] NO [ ]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization: NURSING HOME MANAGERS, INC.
Street Address: 2653 WEST LAWRENCE - SUITE B
City / State / Zip Code: SPRINGFIELD, IL 62704
Phone Number: (217) 787-8530
Fax Number: (217) 787-9840

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1		SEE ATTACHED SCHEDULES				$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

Facility Name & ID Number SUNRISE MANOR OF VIRDEN # 0025841 Report Period Beginning: 08/01/03 Ending: 07/31/04

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related Long-Term											
1	OWNERS	X		ACQUISITION	VARIES	10/01/85	$ 800,000	$ 5,550	DEMAND	6.0000	$ 334	1
2												2
3												3
4												4
5												5
	Working Capital											
6												6
7												7
8												8
9	TOTAL Facility Related						$ 800,000	$ 5,550			$ 334	9
	B. Non-Facility Related*											
10												10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						$	$			$	14
15	TOTALS (line 9+line14)						$ 800,000	$ 5,550			$ 334	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. **$** _____ **Line #** _____

*** Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7. (See instructions.)**

**** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2. (See instructions.)**

Facility Name & ID Number SUNRISE MANOR OF VIRDEN # 0025841 Report Period Beginning: 08/01/03 Ending: 07/31/04

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.

1. Real Estate Tax accrual used on 2003 report.	$	33,015	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)	$	31,451	2
3. Under or (over) accrual (line 2 minus line 1).	$	(1,564)	3
4. Real Estate Tax accrual used for 2004 report. (Detail and explain your calculation of this accrual on the lines below.)	$	22,966	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. **(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)**	$		5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. **TOTAL REFUND $ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)**	$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.	$	21,402	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:		
1999	17,202	8
2000	17,963	9
2001	19,023	10
2002	20,851	11
2003	21,199	12

LINE 2: 2002 TAXES	$20,851	LINE 4: 2ND INSTALLMENT 2003	$10,600
1ST INSTALL 2003 TAXES	10,600	7/12 OF $21,199	12,366
TOTAL LINE2	$31,451	TOTAL LINE 4	$22,966

	FOR OHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2003	$	13
14	PLUS APPEAL COST FROM LINE 5	$	14
15	LESS REFUND FROM LINE 6	$	15
16	AMOUNT TO USE FOR RATE CALCULATION	$	16

NOTES:

1. **Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.**
2. **If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.**
   This denial must be no more than four years old at the time the cost report is filed.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2003 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2003 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2003.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2003 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2004 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Office of Health Finance at (217) 782-1630.

2003 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME SUNRISE MANOR OF VIRDEN COUNTY MACOUPIN

FACILITY IDPH LICENSE NUMBER 0025841

CONTACT PERSON REGARDING THIS REPORT JERRY W. JENNINGS

TELEPHONE (217) 787-8530 FAX #: (217) 787-9840

A. **Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2003 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2003.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	08-000-148-01	SUNRISE MANOR	$ 21,199.00	$ 21,199.00
2.			$	$
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 21,199.00	$ 21,199.00

B. **Real Estate Tax Cost Allocations**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? ____ YES X NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. **Tax Bills**

Attach a copy of the original 2003 tax bills which were listed in Section A to this statement. Be sure to use the 2003 tax bill which is normally paid during 2004.

Facility Name & ID Number SUNRISE MANOR OF VIRDEN # 0025841 Report Period Beginning: 08/01/03 Ending: 07/31/04

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 28,444 B. General Construction Type: Exterior MASONRY Frame WOOD & STEEL Number of Stories 1

C. Does the Operating Entity? [ ] (a) Own the Facility [X] (b) Rent from a Related Organization. [ ] (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? [X] (a) Own the Equipment [X] (b) Rent equipment from a Related Organization. [ ] (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? [ ] YES [X] NO
If so, please complete the following:

1. Total Amount Incurred: 2. Number of Years Over Which it is Being Amortized:

3. Current Period Amortization: 4. Dates Incurred:

Nature of Costs:
(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	NURSING HOME		1985	$ 5,000	1
2					2
3	TOTALS			$ 5,000	3

Facility Name & ID Number SUNRISE MANOR OF VIRDEN # 0025841 Report Period Beginning: 08/01/03 Ending: 07/31/04

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	99		1985	1970	$ 885,000	$ 33,630	30	$ 29,500	$ (4,130)	$ 560,500	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	AIR CONDITIONING			1981	2,179		8			2,179	9
10	IMPROVEMENT			1981	5,664		15			5,664	10
11	AIR CONDITIONING			1983	1,734		10			1,734	11
12	EXHAUST FAN & IMPROVEMENT			1984	2,064		15			2,064	12
13	ROOF			1985	29,004	4	15		(4)	29,004	13
14	BLACKTOP			1985	16,000	672	15		(672)	16,000	14
15	LANDSCAPING			1985	2,400	101	10		(101)	2,400	15
16	TILE			1986	2,508	131	15		(131)	2,508	16
17	AIR CONDITIONING			1986	573	30	8		(30)	573	17
18	CIRCULATING PUMPS			1986	918	48	15		(48)	918	18
19	WATER HEATER			1987	1,705	54	15		(54)	1,705	19
20	SEWER & MANHOLE			1988	4,843	154	15		(154)	4,843	20
21	FIRE ALARM ADJUSTMENT			1989	1,388	44	15	42	(2)	1,388	21
22	SPRINKLER MAINTENANCE			1990	735	23	10		(23)	735	22
23	ROOF			1990	11,247	357	15	750	393	10,124	23
24	SPRINKLER & DETECTORS			1991	2,684	85	15	179	94	2,416	24
25	DOOR ALARM, TOILET, ETC.			1993	2,867	91	15	191	100	2,198	25
26	ROOF, AIR CONDITIONING, KITCHEN			1995	16,554	424	15	1,103	679	10,485	26
27	SMOKE DOORS			1997	4,043	104	15	270	166	1,753	27
28	ROOF			1998	10,655	273	15	710	437	4,616	28
29	DOOR FRAMES			1998	4,379	112	15	292	180	1,898	29
30	GUTTERS			1999	800	20	15	53	33	293	30
31	AIR CONDITIONING			1999	17,091	438	10	1,709	1,271	9,400	31
32	WATER HEATER, DOOR, PLUMBING			2000	13,377	343	15	892	549	4,035	32
33	AIR CONDITIONING			2001	2,606	67	15	174	107	507	33
34	AIR CONDITIONING			2004	4,707	5	10	39	34	39	34
35											35
36											36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

Facility Name & ID Number SUNRISE MANOR OF VIRDEN # 0025841 Report Period Beginning: 08/01/03 Ending: 07/31/04

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37			$	$		$	$	$	37
38									38
39									39
40									40
41									41
42									42
43									43
44									44
45									45
46									46
47									47
48									48
49									49
50									50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		$ 1,047,725	$ 37,210		$ 35,904	$ (1,306)	$ 679,979	70

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number SUNRISE MANOR OF VIRDEN # 0025841 Report Period Beginning: 08/01/03 Ending: 07/31/04

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	$ 209,554	$ 20,794	$ 19,479	$ (1,315)	Various	$ 111,596	71
72	Current Year Purchases	49,305	7,199	3,157	(4,042)	Various	3,157	72
73	Fully Depreciated Assets	201,746					201,746	73
74								74
75	TOTALS	$ 460,605	$ 27,993	$ 22,636	$ (5,357)		$ 316,499	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76				$	$	$	$		$	76
77										77
78										78
79										79
80	TOTALS			$	$	$	$		$	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	$ 1,513,330	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 65,203	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 58,540	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ (6,663)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 996,478	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		$	$	$	86
87					87
88					88
89					89
90					90
91	TOTALS	$	$	$	91

G. Construction-in-Progress

	Description	Cost	
92		$	92
93			93
94			94
95		$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

Facility Name & ID Number SUNRISE MANOR OF VIRDEN # 0025841 Report Period Beginning: 08/01/03 Ending: 07/31/04

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: SUNRISE PROPERTY
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
   If NO, see instructions. [X] YES [ ] NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:	1970	99	08/01/85	$ 184,500	1	N/A	3
4	Additions							4
5								5
6								6
7	TOTAL		99		$ 184,500 **			7

8. List separately any amortization of lease expense included on page 4, line 34. This amount was calculated by dividing the total amount to be amortized by the length of the lease .

9. Option to Buy: [ ] YES [X] NO Terms: *

10. Effective dates of current rental agreement:
    Beginning 08/01/03
    Ending 07/31/04

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	07/31/05	$ 144,000
13.	07/31/06	$ 144,000
14.	07/31/07	$ 144,000

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? [X] YES [ ] NO
16. Rental Amount for movable equipment: $ Description: INCLUDED IN THE ABOVE AMOUNT
    (Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			$	$	17
18					18
19					19
20					20
21	TOTAL		$	$	21

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

Facility Name & ID Number SUNRISE MANOR OF VIRDEN # 0025841 Report Period Beginning: 08/01/03 Ending: 07/31/04

XIII. EXPENSES RELATING TO NURSE AIDE TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD? [X] YES [ ] NO

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:
- IN-HOUSE PROGRAM [X]
- IN OTHER FACILITY [ ]
- COMMUNITY COLLEGE [ ]
- HOURS PER AIDE 84

3. CLINICAL PORTION:
- IN-HOUSE PROGRAM [X]
- IN OTHER FACILITY [ ]
- HOURS PER AIDE 40

B. EXPENSES

ALLOCATION OF COSTS (d)

		1 Facility Drop-outs	2 Facility Completed	3 Contract	4 Total
1	Community College Tuition	$	$	$	$
2	Books and Supplies				
3	Classroom Wages (a)	1,390	1,114		2,504
4	Clinical Wages (b)	340	618		958
5	In-House Trainer Wages (c)	763	1,691		2,454
6	Transportation				
7	Contractual Payments				
8	Nurse Aide Competency Tests		150		150
9	TOTALS	$ 2,493	$ 3,573	$	$ 6,066
10	SUM OF line 9, col. 1 and 2 (e)	$ 6,066			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

$ 1,023

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	3
2. From other facilities (f)	3
DROP-OUTS	
1. From this facility	4
2. From other facilities (f)	
TOTAL TRAINED	10

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.
(e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.

Facility Name & ID Number SUNRISE MANOR OF VIRDEN # 0025841 Report Period Beginning: 08/01/03 Ending: 07/31/04

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

	1	2		3	4		5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff Units of Service	Staff Cost	Outside Practitioner (other than consultant) Units	Outside Practitioner (other than consultant) Cost		Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
1	Licensed Occupational Therapist	39 - 8	hrs	$	2,708	$	115,265	$	2,708	$ 115,265	1
2	Licensed Speech and Language Development Therapist	39 - 8	hrs		753		43,643		753	43,643	2
3	Licensed Recreational Therapist		hrs								3
4	Licensed Physical Therapist	39 - 8	hrs		1,904		107,847		1,904	107,847	4
5	Physician Care		visits								5
6	Dental Care		visits								6
7	Work Related Program		hrs								7
8	Habilitation		hrs								8
9	Pharmacy	39 - 8	# of prescrpts					68,601		68,601	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs								10
11	Academic Education		hrs								11
12	Exceptional Care Program										12
13	Other (specify): Oxy,Lab,Xray,Other	39 - 8						18,538		18,538	13
14	TOTAL			$	5,366	$	266,755	$ 87,139	5,366	$ 353,894	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

Facility Name & ID Number SUNRISE MANOR OF VIRDEN **#** 0025841 **Report Period Beginning:** 08/01/03 **Ending:** 07/31/04

XV. BALANCE SHEET - Unrestricted Operating Fund. **As of** 07/31/04 **(last day of reporting year)**

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 35,249	$ 225,659	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	382,557	382,557	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	14,741	14,741	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 432,547	$ 622,957	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		5,000	13
14	Buildings, at Historical Cost		892,827	14
15	Leasehold Improvements, at Historical Cost	154,898	154,898	15
16	Equipment, at Historical Cost	310,704	459,204	16
17	Accumulated Depreciation (book methods)	(308,500)	(1,334,769)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 157,102	$ 177,160	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 589,649	$ 800,117	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 125,060	$ 125,060	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable		5,550	29
30	Accrued Salaries Payable	48,464	48,464	30
31	Accrued Taxes Payable (excluding real estate taxes)	4,524	4,524	31
32	Accrued Real Estate Taxes(Sch.IX-B)	22,966	22,966	32
33	Accrued Interest Payable		28	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36				36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 201,014	$ 206,592	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$	$	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 201,014	$ 206,592	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 388,635	$ 593,525	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 589,649	$ 800,117	48

***(See instructions.)**

Facility Name & ID Number SUNRISE MANOR OF VIRDEN # 0025841 Report Period Beginning: 08/01/03 Ending: 07/31/04

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 488,745	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 488,745	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(100,110)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	( )	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ (100,110)	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	**TOTAL Transfers (sum of lines 18-22)**	$	23
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ 388,635	24 *

*** This must agree with page 17, line 47.**

Facility Name & ID Number SUNRISE MANOR OF VIRDEN # 0025841 Report Period Beginning: 08/01/03 Ending: 07/31/04

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

	Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 2,735,273	1
2	Discounts and Allowances for all Levels	(70,222)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 2,665,051	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	101,885	6
7	Oxygen	8,469	7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 110,354	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements	1,023	11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 1,023	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	1,291	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 1,291	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	VENDING $2355 ADMIT FEE $975	3,330	28
28a	OLD CHECKS $370 W/A $44	414	28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 3,744	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 2,781,463	30

	Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	503,124	31
32	Health Care	1,488,326	32
33	General Administration	598,626	33
	B. Capital Expense		
34	Ownership	237,145	34
	C. Ancillary Expense		
35	Special Cost Centers		35
36	Provider Participation Fee	54,352	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 2,881,573	40
41	**Income before Income Taxes (line 30 minus line 40)****	(100,110)	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ (100,110)	43

* **This must agree with page 4, line 45, column 4.**

** **Does this agree with taxable income (loss) per Federal Income Tax Return? NO If not, please attach a reconciliation.**

*** **See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.**

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.**

Facility Name & ID Number SUNRISE MANOR OF VIRDEN # 0025841 Report Period Beginning: 08/01/03 Ending: 07/31/04

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	1,920	2,080	$ 45,819	$ 22.03	1
2	Assistant Director of Nursing	161	214	3,271	15.29	2
3	Registered Nurses	4,216	4,472	86,132	19.26	3
4	Licensed Practical Nurses	17,326	18,408	271,199	14.73	4
5	Nurse Aides & Orderlies	51,091	52,482	479,066	9.13	5
6	Nurse Aide Trainees	672	672	3,462	5.15	6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	1,809	1,984	19,803	9.98	8
9	Activity Director	2,054	2,223	17,457	7.85	9
10	Activity Assistants	2,629	2,672	15,102	5.65	10
11	Social Service Workers	1,888	2,011	15,532	7.72	11
12	Dietician					12
13	Food Service Supervisor	2,160	2,227	26,802	12.04	13
14	Head Cook					14
15	Cook Helpers/Assistants	11,225	11,515	74,945	6.51	15
16	Dishwashers					16
17	Maintenance Workers	3,870	3,964	29,293	7.39	17
18	Housekeepers	6,073	6,148	36,152	5.88	18
19	Laundry	3,021	3,205	26,992	8.42	19
20	Administrator	2,000	2,080	60,277	28.98	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	2,739	2,937	32,847	11.18	24
25	Vocational Instruction	124	124	2,454	19.79	25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify) Utility Workers	488	488	2,622	5.37	33
34	TOTAL (lines 1 - 33)	115,466	119,906	$ 1,249,227 *	$ 10.42	34

* This total must agree with page 4, column 1, line 45. ** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant	254	$ 7,639	1 - 3	35
36	Medical Director	120	7,800	9 - 3	36
37	Medical Records Consultant	6	150	10 - 3	37
38	Nurse Consultant	355	18,570	10 - 3	38
39	Pharmacist Consultant	96	3,000	10 - 3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant	79	4,627	12 - 3	45
46	Other(specify)				46
47	MEDICARE CONSULTANT	96	22,634	10 - 3	47
48	ADMINISTRATIVE CONSULTANT	336	10,992	17 - 3	48
49	TOTAL (lines 35 - 48)	1,342	$ 75,412		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses		$		50
51	Licensed Practical Nurses	884	26,984	10 - 3	51
52	Nurse Aides	3,268	66,992	10 - 3	52
53	TOTAL (lines 50 - 52)	4,152	$ 93,976		53

Facility Name & ID Number SUNRISE MANOR OF VIRDEN # 0025841 Report Period Beginning: 08/01/03 Ending: 07/31/04

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
PATRICIA BARNES	ADMINISTRATOR	0	$ 60,277
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			$ 60,277

B. Administrative - Other

Description	Amount
ADMINISTRATIVE CONSULTANT	$ 10,992
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)	$ 10,992

C. Professional Services

Vendor/Payee	Type	Amount
NURSING HOME MANAGERS	MANAGEMENT	$ 164,183
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed $2500 attach copy of invoices.)		$ 164,183

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 34,258
Unemployment Compensation Insurance	10,202
FICA Taxes	94,159
Employee Health Insurance	
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
CAFETERIA - SECTION 125 PLAN	45,151
EMPLOYEE LIFE INSURANCE	4,113
GIFT CERTIFICATES	917
VACCINES	293
NURSING HOME MANAGERS ALLOC.	15,516
TOTAL (agree to Schedule V, line 22, col.8)	$ 204,609

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
GIFT CERTIFICATES	22	$ 917
VACCINES	22	293
TOTAL		$ 1,210

* Attach copy of IMRF notifications

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$ 1,500
Advertising: Employee Recruitment	3,881
Health Care Worker Background Check	
(Indicate # of checks performed 63)	824
PUBLIC RELATIONS	4,033
CLIA LAB	150
FRANCHISE FEE	275
NURSING HOME MANAGERS ALLOC.	44
Less: Public Relations Expense	(4,033)
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 6,674

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
MISCELLANEOUS MILEAGE REIMB	17
NURSING HOME MANAGERS ALLOC	783
TRANSFER TO ADMINISTRATIVE	(243)
Seminar Expense	
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 557

**See instructions.

Facility Name & ID Number SUNRISE MANOR OF VIRDEN # 0025841 Report Period Beginning: 08/01/03 Ending: 07/31/04

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009
1	SPRINKLER MAINT.	11/88	$ 1,381	3 YR	$	$	$	$	$	$	$	$	$
2	PAINT & WALLPAPER	8/93	1,002	3 YR									
3	PAINT & WALLPAPER	8/94	3,809	3 YR									
4	PAINT & WALLPAPER	8/96 - 7/97	2,280	3 YR									
5	PAINT & WALLPAPER	8/97 - 7/98	2,415	3 YR	402								
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		$ 10,887		$ 402	$	$	$	$	$	$	$	$

Facility Name & ID Number SUNRISE MANOR OF VIRDEN **#** 0025841 **Report Period Beginning:** 08/01/03 **Ending:** 07/31/04

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? **NO**

(2) Are there any dues to nursing home associations included on the cost report? **NO**
If YES, give association name and amount.

(3) Did the nursing home make political contributions or payments to a political action organization? **NO** If YES, have these costs been properly adjusted out of the cost report?

(4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? **NO** If YES, what is the capacity?

(5) Have you properly capitalized all major repairs and equipment purchases? **YES**
What was the average life used for new equipment added during this period? **8 YEARS**

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **400** Line **10**

(7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? **YES** If NO, attach a complete explanation.

(8) Are you presently operating under a sale and leaseback arrangement? **NO**
If YES, give effective date of lease.

(9) Are you presently operating under a sublease agreement? YES **X** NO

(10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO **X** If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period. $ **54,352**
This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? **YES** If YES, attach an explanation of the allocation.

(13) Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? **YES**

(14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? **NO** For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. $ **0** Has any meal income been offset against related costs? **N/A** Indicate the amount. $

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? **NO**
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? **NO** If YES, please indicate the amount of income earned from such a program during this reporting period. $
c. What percent of all travel expense relates to transportation of nurses and patients? **0**
d. Have vehicle usage logs been maintained? **N/A**
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? **N/A**
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? **N/A**
g. Does the facility transport residents to and from day training? NO
Indicate the amount of income earned from providing such transportation during this reporting period. $

(17) Has an audit been performed by an independent certified public accounting firm? **NO**
Firm Name: The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? **N/A** If no, please explain.

(18) Have all costs which do not relate to the provision of long term care been adjusted out out of Schedule V? **YES**

(19) If total legal fees are in excess of $2500, have legal invoices and a summary of services performed been attached to this cost report? **N/A**
Attach invoices and a summary of services for all architect and appraisal fees.

PAGE 2 - SCHEDULE III - QUESTION J

FACILITY WAS LEASED 10/01/80 FROM NON-RELATED PARTY
FACILITY WAS PURCHASED 07/23/85

PAGE 3 & 4 - SCHEDULE V

LINE 27 - OTHER - GENERAL AND ADMINISTRATION

SALES TAX	$	2,054
BAD DEBTS		21,051
LINE 27 - COLUMN 3	$	23,105

LINE 23 - INSERVICE TRAINING & EDUCATION

DIETARY INSERVICE	$	120
PHYSICAL REHAB AIDE TRAINING		200
ACTIVITY WORKSHOP		400
MEDICARE PART A SEMINAR		60
D.A.V.E. WORKSHOP		165
DIETARY MANAGERS COURSE		575
SOCIAL SERVICE INSERVICE		142
W & P SEMINAR		60
INSERVICES BY HOME OFFICE		310
NURSING HOME MANAGERS ALLOCATION		1,241
LINE 23 - COLUMN 8	$	3,273

PAGE 3 & 4 - SCHEDULE V

COLUMN 5 - RECLASSIFICATION

TRANSFER FROM:			LINE #
OTHER MEDICARE ANCILLARY SERVICES	$	(155)	10
MEDICARE X -RAYS		(1,522)	10
MEDICARE SUPPLIES		(430)	10
MEDICARE LABS		(6,424)	10
MEDICARE DRUGS		(68,601)	10
OXYGEN		(10,007)	10
PHYSICAL THERAPY		(107,847)	10A
SPEECH THERAPY		(43,643)	10A
OCCUPATIONAL THERAPY		(115,265)	10A
TRANSFER TO: ANCILLARY SERVICES	$	353,894	39
TRANSFER TO:			
NURSING CONSULTANT TRAVEL	$	540	10
ADMINISTRATIVE CONSULTANT TRAVEL		2,141	17
TRANSFER FROM : TRAVEL	$	(2,681)	24

PAGE 13 - SCHEDULE XI - SECTION E

RECONCILIATION OF DEPRECIATION

LINE 83 - STRAIGHT LINE DEPRECIATION	$ 58,540
NURSING HOME MANAGERS ALLOCATION	1,938
SCHEDULE V- LINE 30 - COLUMN 8	$ 60,478

PAGE 15 - SCHEDULE XIII

OTHER FACILITIES TRAINED

MEADOW MANOR, INC.
800 McADAM DRIVE
TAYLORVILLE, IL 62568

PAGE 19 - SCHEDULE XVII - LINE 41

RECONCILIATION OF INCOME

LINE 41 - NET INCOME	$ (100,110)
* ACCRUED MANAGEMENT FEE - 07/31/03	(13,332)
* ACCRUED MANAGEMENT FEE - 07/31/04	10,994
INTEREST INCOME PASSED DIRECTLY TO STOCKHOLDERS	(1,291)
TAXABLE INCOME	$ (103,739)

PAGE 23 - SCHEDULE XX - QUESTION 12

SALARY COSTS ALLOCATED TO DEPARTMENT WORKED BASED UPON TIME CARDS.

PAGE 6 SCHEDULE VII B LINE 6
NURSING HOME MANAGERS COSTS

CENTRAL OFFICE COST ALLOCATION
SUNRISE
2003

	AUG 03	SEPT	OCT	NOV	DEC	JAN 04	FEB	MARCH	APRIL	MAY	JUNE	JULY	2003 TOTAL	LINE #
SALARIES-ADMIN	$3,120	$3,152	$3,274	$3,197	$3,102	$2,965	$2,911	$3,046	$3,199	$3,125	$3,075	$3,094	$37,258	17
SALARIES-CLERIC	2,087	2,109	2,190	2,139	2,075	2,051	2,014	2,107	2,213	2,162	2,128	2,141	25,416	21
SALARIES-ACTIV	0	0	0	0	0	0	0	0	0	0	0	0	0	11
SALARIES-NURSE	312	315	328	320	310	525	515	539	566	553	544	548	5,377	10
ACCOUNTING	(35)	(36)	(37)	(36)	(35)	12	12	13	13	13	13	13	(90)	19
WORK COMP INS	3	3	3	3	3	18	17	18	19	18	18	18	142	22
SUPPLIES	73	73	76	74	72	111	109	114	120	117	115	116	1,169	21
TELEPHONE	107	108	113	110	107	113	111	116	122	119	118	118	1,363	21
EMPL BENEFITS	934	943	980	957	928	870	854	893	938	917	902	908	11,025	22
PAYROLL TAXES	284	287	298	291	282	403	395	413	434	424	418	420	4,349	
TRAVEL	74	74	77	75	73	57	56	58	61	60	59	59	783	24
IN SERVICE	72	73	76	74	72	121	119	124	130	127	125	126	1,241	23
MEDICAL CONSULT	0	0	0	0	0	0	0	0	0	0	0	0	0	
MACHINE RENTAL	21	22	22	22	21	56	55	58	60	59	58	58	514	6
OWNERS COMP	183	185	192	188	182	176	173	181	190	185	182	183	2,201	17
INS-PROP,LIAB,WC	33	33	34	33	32	31	30	32	33	32	32	32	388	26
DEPRECIATION	161	163	169	165	160	155	152	159	167	163	161	162	1,938	30
RENT	414	418	434	424	411	386	379	396	416	407	400	403	4,888	34
MAINTENANCE	40	41	42	41	40	10	9	10	10	10	10	10	274	6
FEES & PUBLICAT	0	0	0	0	0	6	6	6	7	6	6	6	44	20
ADVERTISING	0	0	0	0	0	0	0	0	0	0	0	0	0	20
	0	0	0	0	0	0	0	0	0	0	0	0	0	
TOTAL	$7,884	$7,964	$8,272	$8,077	$7,837	$8,065	$7,918	$8,284	$8,700	$8,499	$8,365	$8,415	$98,280	
FIXED ASSETS													98,280	
EQUIP - PRIOR	8,957	9,047	9,397	9,176	8,903	13,070	12,833	13,425	14,099	13,775	13,557	9,381	11,302	
EQUIP - CURR	4,329	4,373	4,542	4,435	4,303	0	0	0	0	0	0	2,653	2,053	
EQUIP - FULLY DEP	4,134	4,176	4,337	4,235	4,109	4,067	3,993	4,177	4,387	4,286	4,218	4,244	4,197	
BLDG - PRIOR	1,456	1,471	1,528	1,492	1,447	1,433	1,407	1,471	1,545	1,510	1,486	1,495	1,478	
BLDG - CURR	0	0	0	0	0	0	0	0	0	0	0	0	0	
BLDG - FULLY DEP	0	0	0	0	0	0	0	0	0	0	0	0	0	

MONTHLY COST ALLOCATIONS USED ON PAGE 27

NURSING HOME MANAGERS
COST ALLOCATION
AUGUST 2003

	D'ADR	HLTP	JVILLE	MEAD M	MENARD	SUNRISE	TOTAL
ALLOC PERCENT	0.00%	18.33%	26.84%	18.24%	14.94%	21.65%	100.00%
SALARIES-ADMIN	$0	$2,641	$3,868	$2,629	$2,152	$3,120	$14,410
SALARIES-CLERIC	0	1,767	2,588	1,759	1,440	2,087	9,641
SALARIES-ACTIV	0	0	0	0	0	0	0
SALARIES-NURSE	0	264	387	263	215	312	1,442
ACCOUNTING	0	(30)	(44)	(30)	(24)	(35)	(163)
WORK COMP INS	0	3	4	3	2	3	14
SUPPLIES	0	62	90	61	50	73	336
TELEPHONE	0	91	133	90	74	107	496
EMPL BENEFITS	0	790	1,158	787	644	934	4,313
PAYROLL TAXES	0	240	352	239	196	284	1,311
TRAVEL	0	62	91	62	51	74	340
IN SERVICE	0	61	90	61	50	72	334
MEDICAL CONSULT	0	0	0	0	0	0	0
MACHINE RENTAL	0	18	27	18	15	21	99
OWNERS COMP	0	155	227	155	127	183	847
INS-PROP,LIAB,WC	0	28	40	27	22	33	150
DEPRECIATION	0	136	200	136	111	161	744
RENT	0	350	513	349	285	414	1,911
MAINTENANCE	0	34	50	34	28	40	186
FEES & PUBLIC	0	0	0	0	0	0	0
ADVERTISING	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
TOTAL	$0	$6,673	$9,773	$6,642	$5,439	$7,884	$36,411
FIXED ASSETS							
EQUIP - PRIOR	0	7,581	11,103	7,546	6,179	8,957	41,365
EQUIP - CURR	0	3,664	5,366	3,647	2,986	4,329	19,992
EQUIP - FULLY DEP	0	3,499	5,124	3,483	2,852	4,134	19,092
BLDG - PRIOR	0	1,232	1,805	1,227	1,005	1,456	6,725
BLDG - CURR	0	0	0	0	0	0	0
BLDG - FULLY DEP	0	0	0	0	0	0	0

NURSING HOME MANAGERS
COST ALLOCATION
SEPTEMBER 2003

	D'ADR	HLTP	JVILLE	MEAD M	MENARD	SUNRISE	TOTAL
ALLOC PERCENT	0.00%	18.44%	26.51%	17.63%	15.56%	21.87%	100.00%
SALARIES-ADMIN	$0	$2,657	$3,820	$2,540	$2,242	$3,152	$14,410
SALARIES-CLERIC	0	1,778	2,556	1,699	1,500	2,109	9,641
SALARIES-ACTIV	0	0	0	0	0	0	0
SALARIES-NURSE	0	266	382	254	224	315	1,442
ACCOUNTING	0	(30)	(43)	(29)	(25)	(36)	(163)
WORK COMP INS	0	3	4	3	2	3	14
SUPPLIES	0	62	89	59	52	73	336
TELEPHONE	0	91	131	87	77	108	496
EMPL BENEFITS	0	795	1,143	760	671	943	4,313
PAYROLL TAXES	0	242	348	231	204	287	1,311
TRAVEL	0	63	90	60	53	74	340
IN SERVICE	0	62	89	59	52	73	334
MEDICAL CONSULT	0	0	0	0	0	0	0
MACHINE RENTAL	0	18	26	17	15	22	99
OWNERS COMP	0	156	225	149	132	185	847
INS-PROP,LIAB,WC	0	28	40	26	23	33	150
DEPRECIATION	0	137	197	131	116	163	744
RENT	0	352	506	337	297	418	1,911
MAINTENANCE	0	34	49	33	29	41	186
FEES & PUBLIC	0	0	0	0	0	0	0
ADVERTISING	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
TOTAL	$0	$6,713	$9,652	$6,418	$5,664	$7,964	$36,411
FIXED ASSETS							
EQUIP - PRIOR	0	7,627	10,965	7,291	6,435	9,047	41,365
EQUIP - CURR	0	3,686	5,300	3,524	3,110	4,373	19,992
EQUIP - FULLY DEP	0	3,520	5,061	3,365	2,970	4,176	19,092
BLDG - PRIOR	0	1,240	1,783	1,185	1,046	1,471	6,725
BLDG - CURR	0	0	0	0	0	0	0
BLDG - FULLY DEP	0	0	0	0	0	0	0

NURSING HOME MANAGERS
COST ALLOCATION
OCTOBER 2003

	D'ADR	HLTP	JVILLE	MEAD M	MENARD	SUNRISE	TOTAL
ALLOC PERCENT	0.00%	18.76%	26.41%	17.06%	15.05%	22.72%	100.00%
SALARIES-ADMIN	$0	$2,703	$3,806	$2,459	$2,169	$3,274	$14,410
SALARIES-CLERIC	0	1,808	2,546	1,645	1,451	2,190	9,641
SALARIES-ACTIV	0	0	0	0	0	0	0
SALARIES-NURSE	0	270	381	246	217	328	1,442
ACCOUNTING	0	(31)	(43)	(28)	(25)	(37)	(163)
WORK COMP INS	0	3	4	2	2	3	14
SUPPLIES	0	63	89	57	51	76	336
TELEPHONE	0	93	131	85	75	113	496
EMPL BENEFITS	0	809	1,139	736	649	980	4,313
PAYROLL TAXES	0	246	346	224	197	298	1,311
TRAVEL	0	64	90	58	51	77	340
IN SERVICE	0	63	88	57	50	76	334
MEDICAL CONSULT	0	0	0	0	0	0	0
MACHINE RENTAL	0	19	26	17	15	22	99
OWNERS COMP	0	159	224	145	127	192	847
INS-PROP,LIAB,WC	0	28	40	26	23	34	150
DEPRECIATION	0	140	197	127	112	169	744
RENT	0	358	505	326	288	434	1,911
MAINTENANCE	0	35	49	32	28	42	186
FEES & PUBLIC	0	0	0	0	0	0	0
ADVERTISING	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
TOTAL	$0	$6,830	$9,618	$6,212	$5,480	$8,272	$36,411
FIXED ASSETS							
EQUIP - PRIOR	0	7,759	10,926	7,057	6,226	9,397	41,365
EQUIP - CURR	0	3,750	5,281	3,411	3,009	4,542	19,992
EQUIP - FULLY DEP	0	3,581	5,043	3,257	2,873	4,337	19,092
BLDG - PRIOR	0	1,261	1,776	1,147	1,012	1,528	6,725
BLDG - CURR	0	0	0	0	0	0	0
BLDG - FULLY DEP	0	0	0	0	0	0	0

NURSING HOME MANAGERS
COST ALLOCATION
NOVEMBER 2003

	D'ADR	HLTP	JVILLE	MEAD M	MENARD	SUNRISE	TOTAL
ALLOC PERCENT	0.00%	18.86%	26.11%	16.84%	16.01%	22.18%	100.00%
SALARIES-ADMIN	$0	$2,717	$3,763	$2,427	$2,307	$3,197	$14,410
SALARIES-CLERIC	0	1,818	2,517	1,623	1,544	2,139	9,641
SALARIES-ACTIV	0	0	0	0	0	0	0
SALARIES-NURSE	0	272	376	243	231	320	1,442
ACCOUNTING	0	(31)	(43)	(27)	(26)	(36)	(163)
WORK COMP INS	0	3	4	2	2	3	14
SUPPLIES	0	63	88	57	54	74	336
TELEPHONE	0	93	129	83	79	110	496
EMPL BENEFITS	0	813	1,126	726	691	957	4,313
PAYROLL TAXES	0	247	342	221	210	291	1,311
TRAVEL	0	64	89	57	54	75	340
IN SERVICE	0	63	87	56	54	74	334
MEDICAL CONSULT	0	0	0	0	0	0	0
MACHINE RENTAL	0	19	26	17	16	22	99
OWNERS COMP	0	160	221	143	136	188	847
INS-PROP,LIAB,WC	0	28	39	25	24	33	150
DEPRECIATION	0	140	194	125	119	165	744
RENT	0	360	499	322	306	424	1,911
MAINTENANCE	0	35	49	31	30	41	186
FEES & PUBLIC	0	0	0	0	0	0	0
ADVERTISING	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
TOTAL	$0	$6,866	$9,507	$6,132	$5,830	$8,077	$36,411
FIXED ASSETS							
EQUIP - PRIOR	0	7,800	10,800	6,966	6,623	9,176	41,365
EQUIP - CURR	0	3,770	5,220	3,367	3,201	4,435	19,992
EQUIP - FULLY DEP	0	3,600	4,985	3,215	3,057	4,235	19,092
BLDG - PRIOR	0	1,268	1,756	1,132	1,077	1,492	6,725
BLDG - CURR	0	0	0	0	0	0	0
BLDG - FULLY DEP	0	0	0	0	0	0	0

NURSING HOME MANAGERS
COST ALLOCATION
DECEMBER 2003

	D'ADR	HLTP	JVILLE	MEAD M	MENARD	SUNRISE	TOTAL
ALLOC PERCENT	0.00%	20.59%	25.92%	16.26%	15.70%	21.52%	100.00%
SALARIES-ADMIN	$0	$2,967	$3,735	$2,344	$2,263	$3,102	$14,410
SALARIES-CLERIC	0	1,985	2,499	1,568	1,514	2,075	9,641
SALARIES-ACTIV	0	0	0	0	0	0	0
SALARIES-NURSE	0	297	374	234	226	310	1,442
ACCOUNTING	0	(34)	(42)	(26)	(26)	(35)	(163)
WORK COMP INS	0	3	4	2	2	3	14
SUPPLIES	0	69	87	55	53	72	336
TELEPHONE	0	102	128	81	78	107	496
EMPL BENEFITS	0	888	1,118	702	677	928	4,313
PAYROLL TAXES	0	270	340	213	206	282	1,311
TRAVEL	0	70	88	55	53	73	340
IN SERVICE	0	69	87	54	52	72	334
MEDICAL CONSULT	0	0	0	0	0	0	0
MACHINE RENTAL	0	20	26	16	16	21	99
OWNERS COMP	0	174	220	138	133	182	847
INS-PROP,LIAB,WC	0	31	39	24	24	32	150
DEPRECIATION	0	153	193	121	117	160	744
RENT	0	393	495	311	300	411	1,911
MAINTENANCE	0	38	48	30	29	40	186
FEES & PUBLIC	0	0	0	0	0	0	0
ADVERTISING	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
TOTAL	$0	$7,497	$9,438	$5,922	$5,717	$7,837	$36,411
FIXED ASSETS							
EQUIP - PRIOR	0	8,517	10,722	6,727	6,495	8,903	41,365
EQUIP - CURR	0	4,116	5,182	3,251	3,139	4,303	19,992
EQUIP - FULLY DEP	0	3,931	4,949	3,105	2,998	4,109	19,092
BLDG - PRIOR	0	1,385	1,743	1,094	1,056	1,447	6,725
BLDG - CURR	0	0	0	0	0	0	0
BLDG - FULLY DEP	0	0	0	0	0	0	0

NURSING HOME MANAGERS
COST ALLOCATION
JANUARY 2004

	D'ADR	HLTP	JVILLE	MEAD M	MENARD	SUNRISE	TOTAL
ALLOC PERCENT	0.00%	20.88%	26.10%	17.10%	14.63%	21.30%	100.00%
SALARIES-ADMIN	$0	$2,906	$3,632	$2,380	$2,036	$2,965	$13,919
SALARIES-CLERIC	0	2,011	2,513	1,646	1,409	2,051	$9,630
SALARIES-ACTIV	0	0	0	0	0	0	$0
SALARIES-NURSE	0	515	643	421	360	525	$2,464
ACCOUNTING	0	12	15	10	9	12	$58
WORK COMP INS	0	17	21	14	12	18	$82
SUPPLIES	0	109	136	89	76	111	$520
TELEPHONE	0	111	139	91	78	113	$532
EMPL BENEFITS	0	853	1,066	698	597	870	$4,083
PAYROLL TAXES	0	395	493	323	276	403	$1,890
TRAVEL	0	56	69	45	39	57	$266
IN SERVICE	0	119	148	97	83	121	$568
MEDICAL CONSULT	0	0	0	0	0	0	$0
MACHINE RENTAL	0	55	69	45	38	56	$263
OWNERS COMP	0	172	215	141	121	176	$825
INS-PROP,LIAB,WC	0	30	38	25	21	31	$145
DEPRECIATION	0	152	190	124	106	155	$728
RENT	0	378	473	310	265	386	$1,812
MAINTENANCE	0	9	12	8	7	10	$45
FEES & PUBLIC	0	6	7	5	4	6	$28
ADVERTISING	0	0	0	0	0	0	$0
	0	0	0	0	0	0	$0
TOTAL	$0	$7,905	$9,879	$6,472	$5,537	$8,065	$37,859
FIXED ASSETS							
EQUIP - PRIOR	0	12,812	16,011	10,489	8,974	13,070	61,357
EQUIP - CURR	0	0	0	0	0	0	0
EQUIP - FULLY DEP	0	3,987	4,982	3,264	2,793	4,067	19,092
BLDG - PRIOR	0	1,404	1,755	1,150	984	1,433	6,725
BLDG - CURR	0	0	0	0	0	0	0
BLDG - FULLY DEP	0	0	0	0	0	0	0

NURSING HOME MANAGERS
COST ALLOCATION
FEBRUARY 2004

	D'ADR	HLTP	JVILLE	MEAD M	MENARD	SUNRISE	TOTAL
ALLOC PERCENT	0.00%	20.75%	26.61%	17.37%	14.35%	20.92%	100.00%
SALARIES-ADMIN	$0	$2,888	$3,705	$2,418	$1,997	$2,911	$13,919
SALARIES-CLERIC	0	1,998	2,563	1,673	1,382	2,014	$9,630
SALARIES-ACTIV	0	0	0	0	0	0	$0
SALARIES-NURSE	0	511	656	428	354	515	$2,464
ACCOUNTING	0	12	15	10	8	12	$58
WORK COMP INS	0	17	22	14	12	17	$82
SUPPLIES	0	108	138	90	75	109	$520
TELEPHONE	0	110	142	92	76	111	$532
EMPL BENEFITS	0	847	1,087	709	586	854	$4,083
PAYROLL TAXES	0	392	503	328	271	395	$1,890
TRAVEL	0	55	71	46	38	56	$266
IN SERVICE	0	118	151	99	81	119	$568
MEDICAL CONSULT	0	0	0	0	0	0	$0
MACHINE RENTAL	0	55	70	46	38	55	$263
OWNERS COMP	0	171	220	143	118	173	$825
INS-PROP,LIAB,WC	0	30	38	25	21	30	$145
DEPRECIATION	0	151	194	126	104	152	$728
RENT	0	376	482	315	260	379	$1,812
MAINTENANCE	0	9	12	8	6	9	$45
FEES & PUBLIC	0	6	8	5	4	6	$28
ADVERTISING	0	0	0	0	0	0	$0
	0	0	0	0	0	0	$0
TOTAL	$0	$7,856	$10,076	$6,577	$5,432	$7,918	$37,859
FIXED ASSETS							
EQUIP - PRIOR	0	12,732	16,330	10,659	8,803	12,833	61,357
EQUIP - CURR	0	0	0	0	0	0	0
EQUIP - FULLY DEP	0	3,962	5,081	3,317	2,739	3,993	19,092
BLDG - PRIOR	0	1,395	1,790	1,168	965	1,407	6,725
BLDG - CURR	0	0	0	0	0	0	0
BLDG - FULLY DEP	0	0	0	0	0	0	0

NURSING HOME MANAGERS
COST ALLOCATION
MARCH 2004

	D'ADR	HLTP	JVILLE	MEAD M	MENARD	SUNRISE	TOTAL
ALLOC PERCENT	0.00%	19.39%	26.42%	17.65%	14.65%	21.88%	100.00%
SALARIES-ADMIN	$0	$2,700	$3,678	$2,457	$2,039	$3,046	$13,919
SALARIES-CLERIC	0	1,868	2,545	1,700	1,411	2,107	$9,630
SALARIES-ACTIV	0	0	0	0	0	0	$0
SALARIES-NURSE	0	478	651	435	361	539	$2,464
ACCOUNTING	0	11	15	10	9	13	$58
WORK COMP INS	0	16	22	15	12	18	$82
SUPPLIES	0	101	137	92	76	114	$520
TELEPHONE	0	103	141	94	78	116	$532
EMPL BENEFITS	0	792	1,079	721	598	893	$4,083
PAYROLL TAXES	0	367	499	334	277	413	$1,890
TRAVEL	0	52	70	47	39	58	$266
IN SERVICE	0	110	150	100	83	124	$568
MEDICAL CONSULT	0	0	0	0	0	0	$0
MACHINE RENTAL	0	51	70	46	39	58	$263
OWNERS COMP	0	160	218	146	121	181	$825
INS-PROP,LIAB,WC	0	28	38	26	21	32	$145
DEPRECIATION	0	141	192	129	107	159	$728
RENT	0	351	479	320	265	396	$1,812
MAINTENANCE	0	9	12	8	7	10	$45
FEES & PUBLIC	0	6	8	5	4	6	$28
ADVERTISING	0	0	0	0	0	0	$0
	0	0	0	0	0	0	$0
TOTAL	$0	$7,343	$10,004	$6,683	$5,546	$8,284	$37,859
FIXED ASSETS							
EQUIP - PRIOR	0	11,900	16,213	10,831	8,988	13,425	61,357
EQUIP - CURR	0	0	0	0	0	0	0
EQUIP - FULLY DEP	0	3,703	5,045	3,370	2,797	4,177	19,092
BLDG - PRIOR	0	1,304	1,777	1,187	985	1,471	6,725
BLDG - CURR	0	0	0	0	0	0	0
BLDG - FULLY DEP	0	0	0	0	0	0	0

NURSING HOME MANAGERS
COST ALLOCATION
APRIL 2004

	D'ADR	HLTP	JVILLE	MEAD M	MENARD	SUNRISE	TOTAL
ALLOC PERCENT	0.00%	18.90%	25.39%	17.16%	15.58%	22.98%	100.00%
SALARIES-ADMIN	$0	$2,630	$3,533	$2,388	$2,169	$3,199	$13,919
SALARIES-CLERIC	0	1,820	2,445	1,652	1,501	2,213	$9,630
SALARIES-ACTIV	0	0	0	0	0	0	$0
SALARIES-NURSE	0	466	626	423	384	566	$2,464
ACCOUNTING	0	11	15	10	9	13	$58
WORK COMP INS	0	16	21	14	13	19	$82
SUPPLIES	0	98	132	89	81	120	$520
TELEPHONE	0	100	135	91	83	122	$532
EMPL BENEFITS	0	772	1,037	701	636	938	$4,083
PAYROLL TAXES	0	357	480	324	294	434	$1,890
TRAVEL	0	50	67	46	41	61	$266
IN SERVICE	0	107	144	97	88	130	$568
MEDICAL CONSULT	0	0	0	0	0	0	$0
MACHINE RENTAL	0	50	67	45	41	60	$263
OWNERS COMP	0	156	209	142	129	190	$825
INS-PROP,LIAB,WC	0	27	37	25	23	33	$145
DEPRECIATION	0	138	185	125	113	167	$728
RENT	0	342	460	311	282	416	$1,812
MAINTENANCE	0	9	11	8	7	10	$45
FEES & PUBLIC	0	5	7	5	4	7	$28
ADVERTISING	0	0	0	0	0	0	$0
	0	0	0	0	0	0	$0
TOTAL	$0	$7,154	$9,611	$6,495	$5,900	$8,700	$37,859
FIXED ASSETS							
EQUIP - PRIOR	0	11,594	15,576	10,527	9,561	14,099	61,357
EQUIP - CURR	0	0	0	0	0	0	0
EQUIP - FULLY DEP	0	3,608	4,847	3,275	2,975	4,387	19,092
BLDG - PRIOR	0	1,271	1,707	1,154	1,048	1,545	6,725
BLDG - CURR	0	0	0	0	0	0	0
BLDG - FULLY DEP	0	0	0	0	0	0	0

NURSING HOME MANAGERS
COST ALLOCATION
MAY 2004

	D'ADR	HLTP	JVILLE	MEAD M	MENARD	SUNRISE	TOTAL
ALLOC PERCENT	0.00%	19.11%	24.58%	17.31%	16.54%	22.45%	100.00%
SALARIES-ADMIN	$0	$2,660	$3,422	$2,410	$2,303	$3,125	$13,919
SALARIES-CLERIC	0	1,841	2,367	1,667	1,593	2,162	$9,630
SALARIES-ACTIV	0	0	0	0	0	0	$0
SALARIES-NURSE	0	471	606	427	408	553	$2,464
ACCOUNTING	0	11	14	10	10	13	$58
WORK COMP INS	0	16	20	14	14	18	$82
SUPPLIES	0	99	128	90	86	117	$520
TELEPHONE	0	102	131	92	88	119	$532
EMPL BENEFITS	0	780	1,004	707	676	917	$4,083
PAYROLL TAXES	0	361	465	327	313	424	$1,890
TRAVEL	0	51	65	46	44	60	$266
IN SERVICE	0	108	140	98	94	127	$568
MEDICAL CONSULT	0	0	0	0	0	0	$0
MACHINE RENTAL	0	50	65	46	44	59	$263
OWNERS COMP	0	158	203	143	136	185	$825
INS-PROP,LIAB,WC	0	28	36	25	24	32	$145
DEPRECIATION	0	139	179	126	120	163	$728
RENT	0	346	445	314	300	407	$1,812
MAINTENANCE	0	9	11	8	7	10	$45
FEES & PUBLIC	0	5	7	5	5	6	$28
ADVERTISING	0	0	0	0	0	0	$0
	0	0	0	0	0	0	$0
TOTAL	$0	$7,236	$9,306	$6,555	$6,263	$8,499	$37,859
FIXED ASSETS							
EQUIP - PRIOR	0	11,727	15,082	10,623	10,151	13,775	61,357
EQUIP - CURR	0	0	0	0	0	0	0
EQUIP - FULLY DEP	0	3,649	4,693	3,305	3,159	4,286	19,092
BLDG - PRIOR	0	1,285	1,653	1,164	1,113	1,510	6,725
BLDG - CURR	0	0	0	0	0	0	0
BLDG - FULLY DEP	0	0	0	0	0	0	0

NURSING HOME MANAGERS
COST ALLOCATION
JUNE 2004

	D'ADR	HLTP	JVILLE	MEAD M	MENARD	SUNRISE	TOTAL
ALLOC PERCENT	0.00%	19.54%	24.18%	17.81%	16.37%	22.10%	100.00%
SALARIES-ADMIN	$0	$2,720	$3,366	$2,479	$2,279	$3,075	$13,919
SALARIES-CLERIC	0	1,882	2,329	1,715	1,577	2,128	9,630
SALARIES-ACTIV	0	0	0	0	0	0	0
SALARIES-NURSE	0	482	596	439	403	544	2,464
ACCOUNTING	0	11	14	10	10	13	58
WORK COMP INS	0	16	20	15	13	18	82
SUPPLIES	0	102	126	93	85	115	520
TELEPHONE	0	104	129	95	87	118	532
EMPL BENEFITS	0	798	987	727	668	902	4,083
PAYROLL TAXES	0	369	457	337	309	418	1,890
TRAVEL	0	52	64	47	44	59	266
IN SERVICE	0	111	137	101	93	125	568
MEDICAL CONSULT	0	0	0	0	0	0	0
MACHINE RENTAL	0	51	64	47	43	58	263
OWNERS COMP	0	161	199	147	135	182	825
INS-PROP,LIAB,WC	0	28	35	26	24	32	145
DEPRECIATION	0	142	176	130	119	161	728
RENT	0	354	438	323	297	400	1,812
MAINTENANCE	0	9	11	8	7	10	45
FEES & PUBLIC	0	6	7	5	5	6	28
ADVERTISING	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
TOTAL	$0	$7,400	$9,154	$6,743	$6,198	$8,365	$37,859
FIXED ASSETS							
EQUIP - PRIOR	0	11,992	14,836	10,927	10,044	13,557	61,357
EQUIP - CURR	0	0	0	0	0	0	0
EQUIP - FULLY DEP	0	3,732	4,616	3,400	3,125	4,218	19,092
BLDG - PRIOR	0	1,314	1,626	1,198	1,101	1,486	6,725
BLDG - CURR	0	0	0	0	0	0	0
BLDG - FULLY DEP	0	0	0	0	0	0	0

NURSING HOME MANAGERS
COST ALLOCATION
JULY 2004

	D'ADR	HLTP	JVILLE	MEAD M	MENARD	SUNRISE	TOTAL
ALLOC PERCENT	0.00%	19.21%	24.89%	17.15%	16.52%	22.23%	100.00%
SALARIES-ADMIN	$0	$2,674	$3,465	$2,387	$2,299	$3,094	$13,919
SALARIES-CLERIC	0	1,850	2,397	1,652	1,591	2,141	9,630
SALARIES-ACTIV	0	0	0	0	0	0	0
SALARIES-NURSE	0	473	613	423	407	548	2,464
ACCOUNTING	0	11	14	10	10	13	58
WORK COMP INS	0	16	20	14	14	18	82
SUPPLIES	0	100	130	89	86	116	520
TELEPHONE	0	102	132	91	88	118	532
EMPL BENEFITS	0	785	1,016	700	674	908	4,083
PAYROLL TAXES	0	363	470	324	312	420	1,890
TRAVEL	0	51	66	46	44	59	266
IN SERVICE	0	109	141	97	94	126	568
MEDICAL CONSULT	0	0	0	0	0	0	0
MACHINE RENTAL	0	51	66	45	43	58	263
OWNERS COMP	0	159	205	141	136	183	825
INS-PROP,LIAB,WC	0	28	36	25	24	32	145
DEPRECIATION	0	140	181	125	120	162	728
RENT	0	348	451	311	299	403	1,812
MAINTENANCE	0	9	11	8	7	10	45
FEES & PUBLIC	0	5	7	5	5	6	28
ADVERTISING	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
TOTAL	$0	$7,274	$9,424	$6,493	$6,253	$8,415	$37,859
FIXED ASSETS							
EQUIP - PRIOR	0	8,109	10,506	7,239	6,971	9,381	42,207
EQUIP - CURR	0	2,294	2,972	2,047	1,972	2,653	11,938
EQUIP - FULLY DEP	0	3,668	4,753	3,274	3,153	4,244	19,092
BLDG - PRIOR	0	1,292	1,674	1,153	1,111	1,495	6,725
BLDG - CURR	0	0	0	0	0	0	0
BLDG - FULLY DEP	0	0	0	0	0	0	0

ALLOCATION PERCENTAGES USED ON PAGE 27

OCCUPIED

DAYS 2003	D'ADR	HLTP	JVILLE	MEAD M	MMW	MENARD	SUNRISE	TOTAL
JANUARY		1,766	2,534	1,785		1,407	2,244	9,736
FEBRUARY		1,613	2,267	1,630		1,165	2,000	8,675
MARCH		1,782	2,563	1,878		1,263	2,188	9,674
APRIL		1,745	2,414	1,858		1,261	2,113	9,391
MAY		1,733	2,544	1,839		1,305	2,248	9,669
JUNE		1,667	2,359	1,734		1,266	2,110	9,136
JULY		1,746	2,566	1,816		1,281	2,117	9,526
AUGUST		1,752	2,566	1,744		1,428	2,070	9,560
SEPTEM		1,702	2,447	1,627		1,436	2,019	9,231
OCTOBER		1,847	2,601	1,680		1,482	2,237	9,847
NOVEMBER		1,796	2,487	1,604		1,525	2,113	9,525
DECEMBER		2,051	2,582	1,620		1,564	2,144	9,961
TOTAL	0	21,200	29,930	20,815	0	16,383	25,603	113,931
								113,931

OCCUPIED

DAYS 2004	D'ADR	HLTP	JVILLE	MEAD M	MMW	MENARD	SUNRISE	TOTAL
JANUARY		2,030	2,537	1,662		1,422	2,071	9,722
FEBRUARY		1,886	2,419	1,579		1,304	1,901	9,089
MARCH		1,904	2,594	1,733		1,438	2,148	9,817
APRIL		1,814	2,437	1,647		1,496	2,206	9,600
MAY		1,838	2,364	1,665		1,591	2,159	9,617
JUNE		1,847	2,285	1,683		1,547	2,088	9,450
JULY		1,881	2,437	1,679		1,617	2,176	9,790
AUGUST								0
SEPTEM								0
OCTOBER								0
NOVEMBER								0
DECEMBER								0
TOTAL	0	13,200	17,073	11,648	0	10,415	14,749	67,085
								67,085

ALLOCATION

PERCENTAGE 2003	D'ADR	HLTP	JVILLE	MEAD M	MENARD	SUNRISE	TOTAL
JANUARY	0.00%	18.14%	26.03%	18.33%	14.45%	23.05%	100.00%
FEBRUARY	0.00%	18.59%	26.13%	18.79%	13.43%	23.05%	100.00%
MARCH	0.00%	18.42%	26.49%	19.41%	13.06%	22.62%	100.00%
APRIL	0.00%	18.58%	25.71%	19.78%	13.43%	22.50%	100.00%
MAY	0.00%	17.92%	26.31%	19.02%	13.50%	23.25%	100.00%
JUNE	0.00%	18.25%	25.82%	18.98%	13.86%	23.10%	100.00%
JULY	0.00%	18.33%	26.94%	19.06%	13.45%	22.22%	100.00%
AUGUST	0.00%	18.33%	26.84%	18.24%	14.94%	21.65%	100.00%
SEPTEMBER	0.00%	18.44%	26.51%	17.63%	15.56%	21.87%	100.00%
OCTOBER	0.00%	18.76%	26.41%	17.06%	15.05%	22.72%	100.00%
NOVEMBER	0.00%	18.86%	26.11%	16.84%	16.01%	22.18%	100.00%
DECEMBER	0.00%	20.59%	25.92%	16.26%	15.70%	21.52%	100.00%

ALLOCATION

PERCENTAGE 2004	D'ADR	HLTP	JVILLE	MEAD M	MENARD	SUNRISE	TOTAL
JANUARY	0.00%	20.88%	26.10%	17.10%	14.63%	21.30%	100.00%
FEBRUARY	0.00%	20.75%	26.61%	17.37%	14.35%	20.92%	100.00%
MARCH	0.00%	19.39%	26.42%	17.65%	14.65%	21.88%	100.00%
APRIL	0.00%	18.90%	25.39%	17.16%	15.58%	22.98%	100.00%
MAY	0.00%	19.11%	24.58%	17.31%	16.54%	22.45%	100.00%
JUNE	0.00%	19.54%	24.18%	17.81%	16.37%	22.10%	100.00%
JULY	0.00%	19.21%	24.89%	17.15%	16.52%	22.23%	100.00%